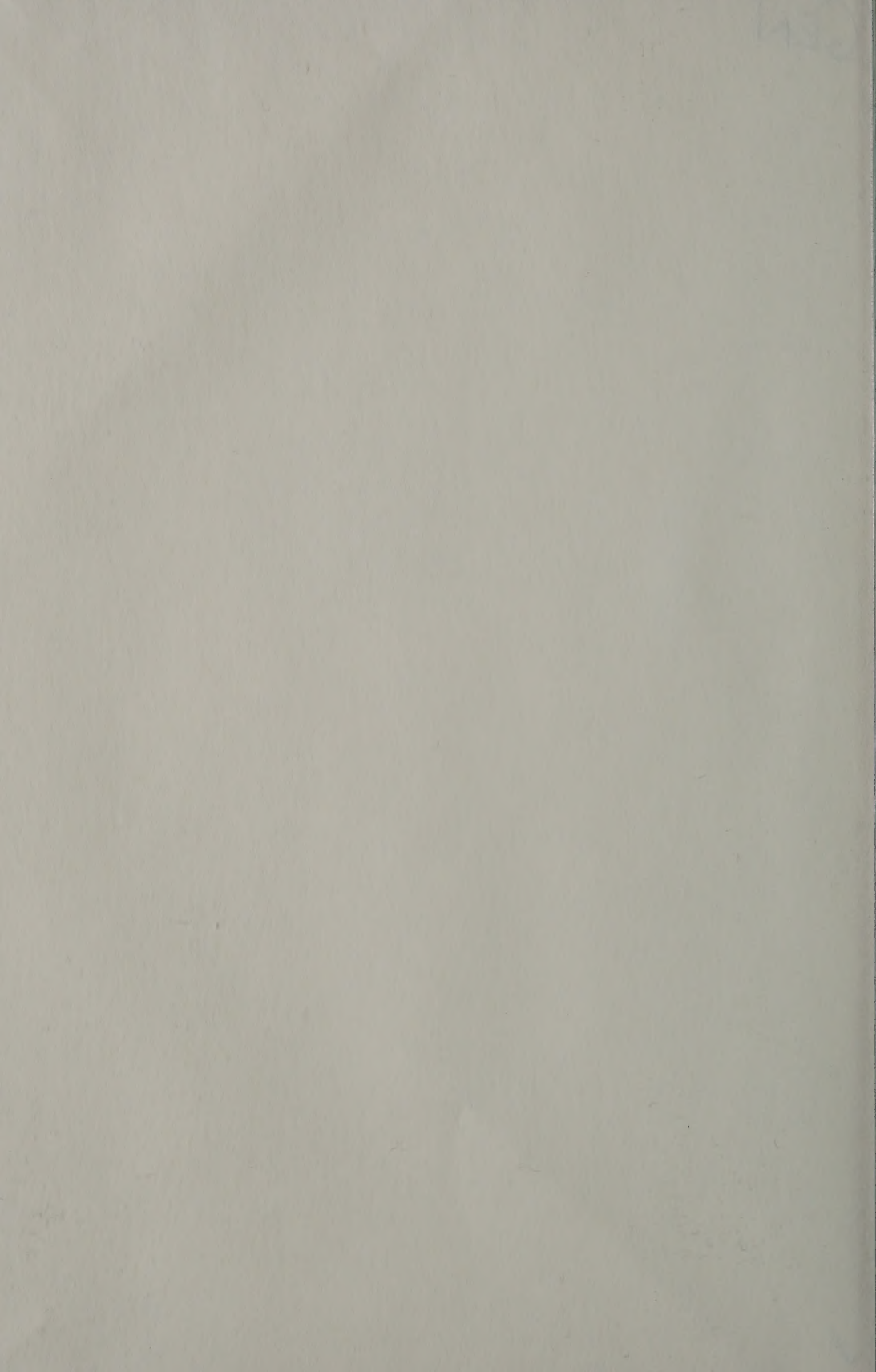


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Annual Report

TOWN OF

HIRAM

MAINE

*FOR THE FISCAL YEAR
ENDING DECEMBER 31*

1976



Annual Report

of the

Municipal Officers

of the

**TOWN OF HIRAM
MAINE**

For the Fiscal Year ending

DECEMBER 31, 1976

PRINTED BY NELSON'S PRINT SHOP

NOTICE

This report is submitted subject to an audit by a qualified public accountant, in compliance with the provisions of Chapter 216, Public Laws of Maine, 1937.

SPECIAL NOTICE

To veterans or other persons who desire to secure any exemption of taxes in Hiram, shall on or before the first day of April, 1977 notify in writing, the assessors of Hiram, and furnish proof of entitlement.

Excerpt of Public Laws of the State of Maine passed by 95th Legislature, Chapter 160, Public Laws of 1951.

ASSESSOR'S NOTICE

To bring to the assessors of the Town of Hiram a true and perfect list by all persons, and all their estates, real and personal, not by law exempt from taxation, which they possessed or otherwise held on the first day of April, 1977, also bring the number and kind of dogs they own or have, and a list of all livestock in their possession exempt by law from taxation; also to be prepared to take oath to the truth of the same.

NOTICE

Excerpts from Statutory provisions governing Town Reports.

A list shall be included of all unpaid taxes which have been committed for collection, giving the names of all delinquent taxpayers and the amount due from each; except persons receiving pauper assistance.

TOWN OFFICERS FOR 1976

Selectmen, Assessors and Overseers of the Poor

KERMIT ELLIOTT, Term Expires 1977

(CORLISS SARGENT, last $\frac{1}{4}$ of K. Elliott's term)

H. ALLEN HARTFORD, Term Expires 1978

SAMUEL E. JOHNSON, Term Expires 1979

Town Clerk and Treasurer

RAYMOND COTTON

Road Commissioners

HERMAN O. ADAMS, North End

GEORGE BUCKNELL, South End

Directors of S. A. D. No. 55

NELLIE HARTFORD, Term Expires 1977

DAVID SHIELDS, Term Expires 1978

WALTER SMITH, Term Expires 1979

Chief of Police

H. ALLEN HARTFORD

Fire Wards

ROLAND CLEMONS, North End

ROBERT COUSINS, South End

Fire Warden

WAYNE PENDEXTER

Trustees of Public Library

ADA WADSWORTH, Term Expires 1977
KATHERINE BISHOP, Term Expires 1978
EMMA FOSS, Term Expires 1979
MARGARET BEAUCHIAN, Term Expires 1980
LIUDA HESTER, Term Expires 1981

Tax Collector

PATRICK DeARMOTT

Health Officer

DR. LOWELL E. BARNES

Moderator

ARNOLD PENDEXTER

Registrar of Voters

MAXINE PIERCE, North End
RICHARD CHASSE, South End

Representative to Legislature

JAMES F. WILFONG

Home Address:	North Fryeburg, Maine 04058
Telephone:	697-2200
Legislative Address:	House of Representatives State House Augusta, Maine 04333
Telephone:	289-2866

WARRANT FOR ANNUAL TOWN MEETING

MARCH 5, 1977

To H. Allen Hartford, a Police Officer of the Town of Hiram,
in the County of Oxford and State of Maine:

GREETINGS:

You are hereby required to notify and warn the inhabitants of the Town of Hiram, in said County, qualified to vote in Town affairs, to meet at the Hiram Town Hall, in said Town, on Saturday, the 5th day of March, A.D. 1977, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1. To choose a moderator for said meeting.

Art. 2. To act on the reports of the selectmen, assessors and overseers of the poor, treasurer, tax collector, road commissioners, clerk and other town officers.

Art. 3. To choose all necessary town officers, for the ensuing year.

Art. 4. To choose a tax collector.

Art. 5. To vote to raise and appropriate money for the tax collector's salary.

Art. 6. To see if the town will vote to authorize the selectmen to carry forward to the following year, any unexpended balances they deem advisable.

Art. 7. To see if the town will vote to authorize the use of excise tax money to be applied against the commitment.

Art. 8. To see if the town will vote to authorize the selectmen and treasurer to procure a loan or loans not to exceed ten thousand dollars to be paid in two years or less, the notes given for the loan or loans to be signed by the selectmen and treasurer of the town.

Art. 9. To see if the town will vote to authorize the selectmen and Fire Chiefs to place a fire ban in effect when they deem it necessary.

Art. 10. To see what sum, if any, the town will vote to raise and appropriate for the winter roads for the ensuing year.
Budget Committee recommends \$24,500.00

Art. 11. To see what sum, if any, the town will vote to raise and appropriate for the repair of roads and bridges in the summer for the ensuing year.
Budget Committee recommends \$2,500.00 North End,
\$2,000.00 South End.

Art. 12. To see what sum, if any, the town will vote to raise and appropriate for brush control beside the roads.
Budget Committee recommends \$700.00

Art. 13. To see what sum, if any, the town will vote to raise and appropriate for street lights for the ensuing year.
Budget Committee recommends \$4,100.00

Art. 14. To see what sum, if any, the town will vote to raise and appropriate for town officer's compensation.
Budget Committee recommends \$5,000.00

Art. 15. To see what sum, if any, the town will vote to raise and appropriate for an audit of the town books for 1976.
Budget Committee recommends \$800.00

Art. 16. To see what sum, if any, the town will vote to raise and appropriate for the maintenance of the fire departments for the ensuing year.
Budget Committee recommends \$3,000.00 North End
\$2,500.00 South End.

Art. 17. To see what sum, if any, the town will vote to raise and appropriate for interest payments for the ensuing year.
Budget Committee recommends \$1,100.00

Art. 18. To see what sum, if any, the town will vote to raise and appropriate for the Soldiers' Memorial Library.
Budget Committee recommends \$400.00

Art. 19. To see what sum, if any, the town will vote to raise and appropriate for memorial purposes.

Budget Committee recommends \$235.00.

Art. 20. To see what sum, if any, the town will vote to raise and appropriate for the care of cemeteries.

Budget Committee recommends \$800.00.

Art. 21. To see what sum, if any, the town will vote to raise and appropriate for insurance for the ensuing year.

Budget Committee recommends \$950.00.

Art. 22. To see what sum, if any the town will vote to raise and appropriate for hydrant rental in South Hiram.

Budget Committee recommends \$1,300.00.

Art. 23. To see if the town will nominate a budget committee from the floor for the fiscal year 1977.

Art. 24. To see what sum, if any, the town will vote to raise and appropriate for Civil Defense.

Budget Committee recommends \$150.00.

Art. 25. To see if the town will vote to authorize the selectmen to dispose of property acquired by the tax processes on such terms as they deem advisable and execute quit-claim deeds for such property, excepting property designated by the Conservation Commission as important for recreational or wildlands purposes. Disposal of any such property specified by the Conservation Commission shall be decided by a town meeting.

Art. 26. To see what sum, if any, the town will vote to raise and appropriate for miscellaneous expenses for the ensuing year.

Budget Committee recommends \$2,500.00.

Art. 27. To see if the town will vote to raise and appropriate the sum of \$264.00 for dues to the Maine Municipal Association for 1977.

Budget Committee recommends \$264.00.

Art. 28. To see what sum, if any, the town will vote to raise and appropriate for the disposal of solid waste.

Budget Committee recommends \$5,750.00

Art. 29. To see what sum, if any, the town will vote to raise and appropriate for operating expenses of the Sacopee Rescue Unit.

Budget Committee recommends \$1,000.00

Art. 30. To see what sum, if any, the town will vote to raise and appropriate for the support of poor.

Budget Committee recommends \$4,500.00

Art. 31. To see what sum, if any, the town will vote to raise and appropriate for the maintenance and replacement of culverts and bridges.

Budget Committee recommends \$1,000.00

Art. 32. To see what sum, if any, the town will vote to raise and appropriate for tarring and retarring town roads.

Budget Committee recommends \$9,000.00

Art. 33. To see what sum, if any, the town will vote to raise and appropriate for State Aid Road Re-Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Title 23, M.R.S.A., Sections 1101, 1103 or 1104.

Budget Committee recommends 2 units

Art. 34. To see what sum, if any, the town will vote to raise and appropriate to defray the costs incurred by the Planning Board for the ensuing year.

Budget Committee recommends \$150.00

Art. 35. To see what sum, if any, the town will vote to raise and appropriate for Instructors for (3) three weeks of swimming lesson for the children in both north and south end of the town.

Budget Committee recommends \$300.00

Art. 36. To see what sum, if any, the town will vote to raise and appropriate to defray the local police officers expenses for milage in responding to complaints, and expenses for appearing in court cases.

Budget Committee recommends \$400.00

Art. 37. To see what sum, if any, the town will vote to raise and appropriate to be used as matching funds for the replacing of trees adjacent to or abutting the town's public ways, by any property owner or organization desiring to do so. Said trees are to be of those species recommended by the "Keep Maine Scenic Committee". They shall be 8-10 feet in height at an approximate total cost of \$ each planted and guaranteed for two years by a reputable nursery, the purchase thereof to be approved by a committee of the selectmen and/or the sponsoring Granges.

Budget Committee recommends \$100.00

Art. 38. To see what sum, if any, the town will vote to raise and appropriate for tarring the section of King Street between the residence of Francis O'Brien and the tarred road at the residence of Lawrence Golder, a distance of about three-tenths of a mile.

Art. 39. To see if the town will vote to adopt, The Local Site Evaluation Waiver Option, as prescribed by the State.

Art. 40. To see if the town will vote to raise by taxation or appropriate from Federal Revenue Sharing the sum of \$7,600.00 to purchase a new Modular Type rescue unit, complete with equipment and communications.

No recommendation

Art. 41. To see if the town will vote to raise and appropriate the sum of \$1,000.00 to lower culverts as necessary.

No recommendation

Art. 42. To see if the town will vote to appropriate from Federal Revenue Sharing Funds the sum of \$500.00 for town office desk, chair and filing cabinet.

Budget Committee recommends \$500.00

Art. 43. To see if the town will vote to encourage the payment of taxes by Nov. 1st, by charging 8% annual interest, retroactive to Oct. 1st and thereafter on taxes not paid by Nov. 1st.

Budget Committee recommends Yes

Art. 44. To see if the town will vote to raise and appropriate the sum of \$180.00 for the Oxford County Community Services.

Budget Committee recommends \$180.00

Art. 45. To see if the town will vote to raise and appropriate the sum of \$25.00 toward the support of the activities of the Oxford County Soil and Water Conservation District.

Art. 46. To see what sum, if any, the town will vote to raise and appropriate, to be added to the \$500.00 taken from the Park & Recreation Acct. at Special Town Meeting to be able to properly loam and seed the Village Park.

Art. 47. To see if the town will vote to raise and appropriate the sum of \$2,500.00 to rebuild the Wards Hill bridge.

Art. 48. To see what sum, if any, the town will vote to raise and appropriate to tar approximately 100' on Butterfield Lane, near Blacks driveway.

Art. 49. To see if the town will vote to increase the salary of the Selectmen and Treasurer to \$1,000.00 each per year.

Art. 50. To see if the town will vote to return to the system of electing their Selectmen, Assessors and Overseers of the Poor to three year terms, beginning at the town meeting in March 1978. (by written ballot H.A.H.)

Art. 51. To see if the town will vote to tar Hiram Hill Road from the Red Mill Brook Bridge to the residence of Irving & Leon Sargent, the money to be taken from the Tarring and Re-tarring account.

Art. 52. To see if the town will vote to instruct the Central Maine Power Co. to replace the incandescent street lights on Rt. 160 So. Hiram Post Office to the William Hall residence with mercury type lights; the additional cost to be \$31.78 per month.

Art. 53. To see if the town will vote to establish a fund towards the purchase of a new fire truck for the north end, and the annual amount of deposit.

Art. 54. To see if the town will vote to appropriate 75% of the snowmobile registration fees and transfer same to the Sacopee Valley Snow Drifters Snowmobile Club. The money to be used for various purposes, such as trail maintenance and construction or purchases of equipment and material.

Art. 55. To see if the town will vote to raise and appropriate the sum of \$200.00 toward the support of the Saco River Corridor Commission.

Art. 56. To see if the town will vote to raise and appropriate the sum of \$100.00 toward the support of public television station WCBB.

The selectmen hereby give notice that the registrars of voters will be at their homes in Hiram and So. Hiram on Saturday, the day of said meeting, for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

CORLISS A. SARGENT, Term Expires 1977
H. ALLEN HARTFORD, Term Expires 1978
SAMUEL E. JOHNSON, Term Expires 1979

APPROPRIATIONS

	<u>Assessed</u>	<u>Fed. Res.</u>	<u>Park & Rec.</u>	<u>Surplus</u>
Tax Collector's Salary	\$ 600.00			
Winter Roads	23,000.00			
Summer Roads, North End	2,500.00			
Summer Roads, South End	2,000.00			
Brush Control	1,000.00			
Street Lights	4,900.00			
Town Officer's Compen.	4,000.00			
Audit of Town Books	800.00			
Fire Dept. No. End	3,000.00			
Fire Dept. So. End	2,500.00			
Interest Payments	1,000.00			
Soldiers' Memorial Library	400.00			
Memorial Purposes	235.00			
Care of Cemeteries	1,000.00			
Insurance	1,100.00			
Hydrant Rental	1,750.45			
Civil Defense	150.00			
Swimming Lessons			\$ 175.00	
Dutch Elm Disease	1,000.00			
Tar & Retar Town Roads	8,000.00			
Support of Poor	3,000.00			
State Aid Road Reconst.	1,332.00			
Eastern Slope Airport	50.00			
Butterfield Lane (third yr.)	300.00			
Oxford County Economic Opportunity Council			180.00	
Miscellaneous	1,500.00			
Sacopee Rescue Unit				\$1,000.00
Maine Municipal Assn.	270.30			
Tree Replacement			150.00	
Planning Board	120.00			
Tax Maps		\$ 8,000.00		
Culverts & Bridges		1,000.00		
Solid Waste Disposal				4,500.00
Replacing Fire Hose, N.E.		1,000.00		
Expenses of Police Officer			400.00	
Watson Cemetery Restoration	300.00			
Sidewalk Snow Removal S.E.				1,000.00
Bi-centennial purposes			500.00	
Fryeburg Area Development	844.00			
Community Health Services	320.00			
	<hr/> \$66,971.75	<hr/> \$10,000.00	<hr/> \$1,405.00	<hr/> \$6,500.00
Total voted to spend at Town Meeting				\$83,471.75
School budget voted by Dist.				85,920.34
County Tax assessed by County				7,526.00
Total expenditures required in 1976				<hr/> \$176,918.09

ASSESSOR'S REPORT

Real Estate: (A)		
Resident	\$1,231,380.00	
Non-Resident	<u>1,468,400.00</u>	
		\$2,699,780.00
Personal Estate: (B)		
Resident	\$ 23,250.00	
Non-Resident	<u>14,675.00</u>	
		\$ 37,925.00
		\$2,737,705.00
Inventory (C)		
Resident	\$ 94,300.00	
Non-Resident	<u>25,150.00</u>	
		\$ 119,450.00
TOTAL Valuation (A-B-C)		\$2,857,155.00
Raised at Town Meeting	\$ 66,971.75	
S.A.D. 55 Assessment	85,920.34	
State Tax	53,000.00	
County Tax	7,526.00	
Overlay	<u>4,028.39</u>	
		\$ 217,446.48
Assessed on Real Estate (A)	\$ 137,688.78	
Assessed on Personal (B)	1,934.18	
Assessed on Inventory (C)	2,836.94	
State Tax	53,000.00	
Excise Tax applied	15,986.58	
Est. State Rev. Sharing	<u>6,000.00</u>	
		\$ 217,446.48

Rate of Taxation A & B \$51.00 per thousand

Rate of Taxation C .02375 per thousand @ 100%

ACCOUNTS PAYABLE

January 1, 1976

PAID:		1,050.36
State of Maine		
Plumbing permits(1974 bal.)	\$219.14	
Golder, David 1974 Tax rebate	39.20	
Hester, Adron 1975 Tax rebate	72.50	
Howard, Priscilla overpayment '75	94.00	
Rankin, Royce Fire Chief 1975	200.00	
Cotton, Raymond 1975 excise		
tax overpayment	41.52	
Cotton, Raymond 1975 excise		
tax compensation	322.00	
Cotton, Raymond 1976 excise		
tax compensation	62.00	
		\$ 1,050.36

EXCISE TAX

Balance brought forward	\$ 15,986.68
Received from R.C.Cotton	14,925.35
Received from State Treasurer	
Snowmobiles	474.00
	\$ 31,386.03
Transferred against 1976 Commitment	15,986.58
Balance to carry forward	\$ 15,399.45

STATE REVENUE SHARING

Estimated by Selectmen and applied to commitment		\$	6,000.00
Received from State			
January '76	\$	442.83	
February '76		508.33	
March '76		374.90	
April '76		670.45	
May '76		561.68	
June '76		458.55	
July '76		561.63	
August '76		459.01	
September '76		461.75	
October '76		612.61	
November '76		462.32	
December '76		459.70	
		\$	6,033.76

Balance of \$33.76 to carry forward to 1977

SELECTMEN'S REPORT TOWN OFFICERS' COMPENSATION

Appropriated	\$	\$ 4,000.00	
Balance brought forward		1,087.75	
Overdrawn		460.25	
			\$ 5,548.00

Paid:

Royce Rankin (fire chief 1975)	\$	200.00	
Edward Pierce " " 1976		200.00	
Vinal Pendexter (bal. on 1975)		250.00	
Raymond C. Cotton, Treasurer		800.00	
Raymond C. Cotton, Excise tax collector		8.00	
Kermit Elliott $\frac{3}{4}$ of year		600.00	
Corliss Sargent $\frac{1}{4}$ of year		200.00	
H. Allen Hartford		800.00	
Samuel E. Johnson		800.00	
O. L. Kimball		1,000.00	
Robert Cousin (fire chief S.E.)		200.00	
Martha Howard		40.00	
Janet Shield		40.00	
Mattie Lamont		40.00	
Florence Kimball		40.00	
Lester Gray		40.00	
Frances Pendexter		40.00	
Cecile Blanchard		40.00	
Margurette Leavitt		40.00	
Maxine Pierce registrar N.E.		25.00	
Richard Chasse " S.E.		25.00	
			\$ 5,548.00

TAX COLLECTOR'S SALARY

Appropriated:	\$ 600.00
Paid: Patrick DeArmott	\$ 600.00

MISCELLANEOUS

Appropriated:	\$ 1,500.00
Received from charges on liens	204.75
Received from the State	1,065.80
Overdrawn	<u>540.52</u>
	\$ 3,311.07

Paid:

Marks Printing House	\$ 929.79
N.E.T. & T. Co.	271.42
C.M.P. Co.	171.72
Braham Publishing	21.20
Oxford county Registry of Deeds	217.00
Robert Kimball	36.00
Lemuel Cotton & Son	21.71
Nelson's Print Shop	803.30
Mt. Cutler Building Supply	94.25
Carbrook Press	60.00
Pike, Lovejoy & Pike	40.00
Maine Municipal Ass'n	1.50
Loring Short & Harmon	5.90
F. E. Wood & Son	50.00
Kimball Supply Co.	91.80
Joe Wigon	8.65
Priscilla Howard	151.12
O. L. Kimball	3.00
Patrick DeArmott	130.00
Liuda Hester	10.00
Lester Hammond	83.00
Town of Hiram (bank charge)	3.00
Raymond C. Cotton	99.71
Town of Cornish	<u>7.00</u>
	\$ 3,311.07

AUDIT OF TOWN BOOKS

Appropriated:	\$ 800.00	
Overdrawn	<u>74.16</u>	
		\$ 874.16
Paid: Treasurer of State		
Department of Audit		\$ 874.16

MAINE MUNICIPAL ASSOCIATION

Appropriated:	\$ 270.30
Paid:	
Maine Municipal Association	\$ 270.30

CHIEF OF POLICE EXPENSES

Transferred from		
Parks & Recreation Account	\$ 400.00	
Credit on check payment stopped	<u>100.00</u>	
		\$ 500.00
Paid:		
Maine Municipal Association		
(Insp.)	\$ 100.00	
H. Allen Hartford	<u>400.00</u>	
		\$ 500.00

PLANNING BOARD

Appropriated:	\$ 120.00	
Balance brought forward	13.97	
Received from Jack Horner	2.00	
Received from Planning Board	<u>33.00</u>	
		\$ 168.97
Paid:		
Carbrook Press	\$ 8.00	
Augustus K. Pratt, Jr.	150.00	
Unexpended	<u>10.97</u>	
		\$ 168.97

CONSERVATION COMMISSION

Balance Brought forward	\$ 220.41
No appropriation	

Paid:

Western Maine Graphic Inc.	\$ 45.00	
Unexpended	<u>175.41</u>	
		\$ 220.41

PLUMBING & BUILDING CODE ENFORCEMENT

Appropriation	None	
Received from Corliss Sargent (building permits)		\$ 286.50

Paid:

Corliss Sargent 1975 permits	\$ 95.00	
Corliss Sargent 1976 permits	105.00	
Unexpended	<u>86.50</u>	
		\$ 286.50

HIRAM FIRE DEPT. NORTH END

Appropriated:	\$ 2,500.00	
	500.00	
Overdrawn	<u>1.18</u>	
		\$ 3,001.18

Paid:

Monson Oil Co.	\$ 14.94	
N. E. T. & T. Co.	440.08	
C. M. P. Co.	336.18	
W. B. Tripp Co,	784.01	
Saco Valley Garage	158.62	
Breslin's Shell Station	209.59	
Mt. Cutler Building Supply	64.84	
Edward Pierce	92.29	
Larry Tirrell	6.00	
United Auto Parts	63.14	
Charles Metcalf	503.77	
Kimball Supply Co.	44.10	
No. Conway Fire Dept.	29.00	
Fryeburg Auto Supply	155.76	
Lemuel Cotton & Son	3.56	
Maine State Federation of Fire Fighters Inc.	<u>96.00</u>	
		\$ 3,001.18

SOUTH HIRAM FIRE DEPT.

Appropriated:	\$ 2,500.00
Balance brought forward	<u>3.27</u>

\$ 2,503.27

Paid:

Mt. Cutler Building Supply	\$ 6.78
Lenny's Citgo	20.85
N. E. T. & T. Co.	157.67
C. M. P. Co.	160.35
Howe Oil Co.	634.73
Maine Water Co.	56.30
Gil's Texaco	197.02
R. & S. Variety	85.16
W. B. Tripp Co.	14.28
Leavitt's Garage	6.00
Charles E. Metcalf	454.50
Kezar Falls Fire Dept.	154.15
James F. Howe Co. Inc.	2.08
Knights Radio Service	272.08
Unexpended	<u>281.32</u>

\$ 2,503.27

HYDRANT RENTAL

Appropriated:	\$ 1,750.45
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Paid:

Maine Water Co.	\$ 1,449.52
Unexpended	<u>300.93</u>

\$ 1,750.45

STREET LIGHTS

Appropriated:	\$ 4,900.00
Balance brought forward	<u>1,387.23</u>

\$ 6,287.23

Paid:

C. M. P. Co.	\$ 4,562.00
Unexpended	<u>1,725.23</u>

\$ 6,287.23

CIVIL DEFENSE

Appropriated:	\$ 150.00	
Balance brought forward	238.11	
Received from Ed Pierce	<u>452.00</u>	
		\$ 840.11
Paid:		
Knight's Radio Service	\$ 186.31	
Treasurer of Oxford County	452.00	
Unexpended	<u>201.80</u>	
		\$ 840.11

INSURANCE

Appropriated:	\$ 1,100.00	
Balance brought forward	<u>412.20</u>	
		\$ 1,512.20
Paid:		
Pike, Lovejoy & Pike	\$ 904.00	
Chalmers Insurance Agency	311.60	
Unexpended	<u>296.60</u>	
		\$ 1,512.20

WINTER ROADS

Appropriated:	\$23,000.00	
Balance brought forward	3,466.38	
Received from the State	<u>3,601.00</u>	
		\$30,067.38
Paid:		
Harold Bucknell, on contract	\$12,666.98	
W.H.Shurtleff Co. Salt	2,173.68	
(deducted from contract)		
Harold Sawyer, on contract	8,788.34	
Salt (deducted from contract)	2,195.02	
George Bucknell	21.20	
David Bucknell	9.76	
Herman O. Adams	7.95	
Earl Sargent	7.35	
Ray Bucknell	61.25	
Unexpended	<u>4,135.85</u>	
		\$30,067.38

SNOW REMOVAL ON SIDEWALK
(school house road to Sacopee High)

Appropriated from surplus \$ 1,000.00

Paid:

Harold Sawyer	\$	200.00
Unexpended		<u>800.00</u>

\$ 1,000.00

This account is being paid in five equal payments when plowing contracts paid.

SUMMER ROADS - NORTH END

Appropriated: \$ 2,500.00

Balance brought forward		<u>387.05</u>
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Overdrawn		<u>11.91</u>
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\$ 2,898.96

Paid:

George Bucknell	\$	1,210.40
Herman O. Adams		465.15
H. Allen Hartford		60.90
Cyril Hagerman		47.70
David Bucknell		10.60
Norton Hardward Co.		7.10
Lemuel Cotton & Son		1.20
W. L. Sturgeon Inc.		548.16
Robert Goodwin		163.15
Earl Sargent		14.70
Dayton Sand & Gravel Co.		<u>369.90</u>

\$ 2,898.96

SUMMER ROADS - SOUTH END

Appropriated: \$ 2,000.00

Paid:

George Bucknell	\$	477.20
Cyril Hagerman		68.60
Dayton Sand & Gravel Co.		346.29
Walter Smith		9.80
W. L. Sturgeon Inc.		83.36
Florence Fox		36.00

Mt. Cutler Building Sup.	\$ 38.00	
Unexpended	<u>940.75</u>	
		\$ 2,000.00

TARRING AND RETARRING

Appropriated:		\$ 8,000.00
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Paid:		
Warren Bros. Co.		\$ 8,000.00

BUTTERFIELD LANE

Appropriated:	\$ 300.00	
Balance brought forward	<u>154.57</u>	
		\$ 454.57

Paid:		
George Bucknell	\$ 128.60	
Herman O. Adams	68.90	
H. Allen Hartford	33.60	
W. L. Sturgeon Inc.	159.88	
Robert Goodwin	34.30	
Unexpended	<u>29.29</u>	
		\$ 454.57

BRUSH CONTROL

Appropriated:	\$ 1,000.00	
Balance brought forward	<u>2.87</u>	
		\$ 1,002.87

Paid:		
Royce Rankin	\$ 14.00	
Phil Day	571.90	
Stephen Sawyer	49.80	
George Bucknell	49.80	
Unexpended	<u>317.37</u>	
		\$ 1,002.87

STATE AID ROAD RECONSTRUCTION

Appropriated: (2 units)	\$ 1,332.00	
Balance brought forward	<u>4,263.09</u>	
		\$ 5,595.09
No Expenditures		

SOLID WASTE DISPOSAL

Appropriated: From surplus	\$ 4,500.00	
Balance brought forward	<u>1,340.00</u>	
		\$ 5,840.00
Paid:		
Liudas Normantas	\$ 5,760.00	
George Bucknell	46.50	
Unexpended	<u>33.50</u>	
		\$ 5,840.00

COMMUNITY HEALTH SERVICE INC.

Appropriated:	\$ 320.00
Paid:	
Community Health Services Inc.	\$ 320.00

SACOPEE RESCUE UNIT

Appropriated: From surplus	\$	\$ 1,000.00
Paid: Sacopee Rescue unit		\$ 1,000.00

OXFORD COUNTY ECONOMIC OPPORTUNITY COUNCIL

Appropriated:		
(from Parks & Recreation Acct)	\$	\$ 180.00
Paid:		
Oxford County Economic Opportunity Council	\$	\$ 180.00

SUPPORT OF POOR

Appropriated:	\$ 3,000.00	
Refund, Brook's Store	31.05	
Overdrawn	<u>1,316.76</u>	
		\$ 4,347.81

PAID:

CASE No. 1

Lemuel Cotton & Son	\$	120.00	
Howe Oil Co.		361.14	
Bridgton Medical Center		16.00	
Central Maine Power Co.		63.24	
Bob's Maingas		51.90	
Northern Cumberland			
Memorial Hospital		177.00	
Donald E. Dennisen DDS		23.00	
Bridgton Pharmacy		21.15	
Jonathan C. Cons		10.00	
			\$ 843.53

CASE No. 2

Lemuel Cotton & Son	\$	539.57	
Monson Oil Co.		146.67	
Bob's Maingas		119.85	
Theron M. Hatch DMD		173.00	
			\$ 979.09

CASE No. 3

Lemuel Cotton & Son	\$	20.00	
Cornish Pharmacy		12.00	
Four Corner Store		298.46	
Central Maine Power Co.		46.61	
Bridgton Medical Center		45.00	
Howe Oil Co.		345.17	
			\$ 767.24

CASE No. 4

Ring's Gas & Appliance	\$		\$ 85.00
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CASE No.5

Monson Oil Co.			\$ 35.91
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CASE No. 6

Patrick DeArmott	\$	13.50	
Monson Oil Co.		128.80	
			\$ 142.30

CASE No. 7

R. & S. Variety	\$	25.00	
Patrick DeArmott		84.00	
Howe Oil Co.		39.36	
			\$ 148.36

CASE No. 8

Willis Eastman	\$	89.06	
Central Maine Power Co.		<u>90.00</u>	
	\$		179.06

CASE No. 9

Monson Oil Co.	\$	120.36	
Bob's Maingas		<u>121.35</u>	
	\$		241.71

CASE No. 10

Central Maine Power Co.	\$		259.00
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CASE No. 11

Paul C. Marston M.D.	\$		11.00
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CASE No. 12

Osteopathic Associates	\$		292.80
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CASE No. 13

Central Maine Power Co.	\$		57.85
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CASE No. 14

Lemuel Cotton & Son	\$		15.00
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CASE No. 15

Raymond Perry	\$	10.00	
Wesley Candage		20.00	
Welch's Discount Store		33.45	
Kimball Supply Co.		<u>44.95</u>	
	\$		108.40

CASE No. 16

Howe Oil Co.	\$	114.48	
Central Maine Power Co.		21.52	
New England Tel. & Tel. Co.		<u>8.44</u>	
	\$		144.44

CASE No. 17

G. W. Jewett & Son Inc.	\$	25.00	
Central Maine Power Co.		<u>12.12</u>	
	\$		37.12

EDUCATION

School Administration District No. 55

Assessed by the District	\$85,920.34	
Balance brought forward	<u>3,225.49</u>	
		\$89,145.83

PAID:

Treasurer of the State Maine (first 6 months)	\$35,112.48	
S. A. D. No. 55 (first 6 months)	10,059.60	
S. A. D. No. 55 (last 6 months)	42,960.06	
Unexpended	<u>1,013.69</u>	
		\$89,145.83

PARKS & RECREATION ACCOUNT

Received from the State	\$ 1,703.82	
Balance brought forward	<u>1,107.84</u>	
		\$ 2,811.66

Following amounts transferred
by vote:

Swimming Lessons	\$ 175.00	
Oxford County Economic Opportunity Council	180.00	
Replacement of Shade Trees	150.00	
Police Officer's Expenses	400.00	
Village Park, loam & seed	500.00	
Paid State for registration of 2 dams	20.00	
Unexpended	<u>1,386.66</u>	
		\$ 2,811.66

SWIMMING LESSONS

Appropriated: from Parks & Recreation	\$ 175.00	
Balance brought forward	25.00	
Overdrawn	<u>57.00</u>	
		\$ 257.00
Paid:		
Linda Cates	\$ 225.00	
Evelyn Stacey	<u>32.00</u>	
		\$ 257.00

REPLACING SHADE TREES

Appropriated from		
Park & Recreation Account	\$	150.00
Balance brought forward		12.50
Received from Margaret Barnes		27.50
Received from Beverly Nason		<u>123.75</u>
	\$	313.75
PAID:		
Lakeview Farm Nursery	\$	247.50
Unexpended		<u>66.25</u>
	\$	313.75

DUTCH ELM DISEASE

Appropriated:	\$	1,000.00
Balance brought forward		<u>115.92</u>
	\$	1,115.92
PAID:		
Sunday River Tree Service	\$	830.00
Unexpended		<u>285.92</u>
	\$	1,115.92

BICENTENNIAL PURPOSES

Appropriated:	\$	500.00
Received from Bicentennial Committee		<u>183.75</u>
	\$	683.75
PAID:		
Ed Pierce, Treasurer of Committee	\$	500.00
Devault-Noble Fine China Co. Inc.		<u>183.75</u>
	\$	683.75

FRYEBURG AREA DEVELOPMENT CORP.

Appropriated:	\$	844.00
Unexpended, to date	\$	844.00

SOLDIER'S MEMORIAL LIBRARY

Appropriated:	\$	400.00	
Received from State		<u>109.00</u>	
			\$ 509.00
PAID:			
Soldier's Memorial Library	\$	409.00	
Ada Wadsworth, librarian		<u>100.00</u>	
			\$ 509.00

MEMORIAL PURPOSES

Appropriated:			\$ 235.00
PAID:			
McLaughlin-Hartford Post V.F.W.	150.00		
South Hiram Memorial Purposes	<u>85.00</u>		
			\$ 235.00

K. of P. VILLAGE PARK TRUST FUND

Principal	\$	500.00	
Interest withdrawn			\$ 10.00
PAID:			
Howard Allen(Token for gas)			\$ 10.00
He has mowed the park many times with his power mower and asked nothing in return.			

OLD SETTLER'S BURIAL GROUND TRUST FUND

Principal	\$	2,000.00	
Interest withdrawn			\$ 160.75
PAID:			
Leon Sargent	\$	158.39	
Mt. Cutler Building Supply		<u>2.36</u>	
			\$ 160.75

CARE OF CEMETERIES

Appropriated:	\$	1,000.00	
Received by redeposit, Tarr Cemetery check		<u>40.00</u>	
			\$ 1,040.00
PAID:			
Pleasant Ridge Cemetery	\$	75.00	
Hiram Village Cemetery Ass'n		385.00	

Stanley Burial Grounds	\$ 185.00
Spring Cemetery	70.00
Tarr Cemetery	
(this is check above)	40.00
Leon Sargent, care in Tarr Cem.	25.00
Unexpended	<u>260.00</u>

\$ 1,040.00

RESTORING WATSON CEMETERY

Appropriated:	\$ 300.00
Overdrawn	<u>.78</u>

\$ 300.78

PAID:

Leon Sargent	\$ 120.46
Earl Sargent	86.72
Steve Sargent	14.20
Francenia Sargent	16.58
Rita Sargent	6.38
Lemuel Cotton & Son	53.05
Kimball Supply Co.	<u>3.39</u>

\$ 300.78

ANTICIPATION OF TAX NOTES

From the Maine National Bank	
February 3, 1976	\$25,000.00
March 24, 1976	10,000.00
May 27, 1976	10,000.00
June 2, 1976	<u>10,000.00</u>

\$55,000.00

PAID:

Maine National Bank	
December 31, 1976	\$55,000.00

INTEREST

Appropriated:	\$ 1,000.00
Balance brought forward	48.17
Interest on Tax Liens	151.28
Overdrawn	<u>176.24</u>

\$ 1,375.69

PAID: Maine National Bank

\$ 1,375.69

COUNTY TAX

Assessed by the County	\$ 7,526.00
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PAID:

William F. Perkins, ESQ.	
Treasurer of Oxford County	\$ 7,526.00

FEDERAL REVENUE FUND

Amount On deposit January 1st, 1976	\$17,027.56
Amount received (4 checks)	14,647.00
Amount of interest earned	<u>1,183.63</u>
	\$32,858.19
Amount withdrawn as per votes	<u>14,837.74</u>
Amount on deposit December 31, 1976	\$18,020.45
Amount previously voted, not withdrawn as yet	<u>\$ 550.00</u>
Amount available	\$17,470.45

TAX MAP ACCOUNT

Appropriated in 1975	\$ 7,000.00	
Appropriated in 1976	<u>8,000.00</u>	
		\$15,000.00

PAID:

John O'Donnell & Associates		
1975	\$ 1,875.00	
1976	10,800.00	
Payable in near future	825.00	
10% of contract retained until hearings and final maps later this spring	<u>1,500.00</u>	
		\$15,000.00

**FEDERAL REVENUE SHARING ACCOUNT
REPLACING OLD FIRE HOSE N. E.**

Appropriated Regular Meeting	\$ 1,000.00
PAID: Charles E. Metcalf	\$ 1,000.00

CULVERTS & BRIDGES

Appropriated Regular Meeting	\$ 1,000.00
PAID:	

Bancroft-Martin Inc.	\$	385.49
Fred Hammond		55.65
George Bucknell		55.65
Donald Stocks		13.25
Delbert Gilpatrick		96.60
C. & J. Harmon		15.00
Moulton Lumber Co.		59.70
Blue Rock Ind.		233.20
Herman O. Adams		17.22
Unexpended		68.24

\$ 1,000.00

SCRAPING ROADS N. E.

Appropriated Special Town Meeting	\$ 300.00
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PAID:

W. L. Sturgeon Inc.	\$	205.56
Herman O. Adams		47.70
Robert Goodwin		44.10
Unexpended		2.64

\$ 300.00

REPAIR OF POLLING PLACE S. E.

Appropriated Special Town Meeting	\$ 414.50
PAID: Bruce Wilson	\$ 414.50

LOAMING & SEEDING VILLAGE PARK

Appropriated Special Town Meeting	\$ 500.00
(from Parks & Recreation)	
Unexpended to date	\$ 500.00

TAX INFORMATION FOLDER

For Resident and Non-Resident Taxpayers

TOWN OF HIRAM, MAINE
FOR THE YEAR 1977

Please fill in all information and return this form to the Board of Assessors by April 1.

Note: The return of this form without description(s) does not comply with the law. Forms returned giving no identification or description(s) will not be acceptable to the Assessors.

LIST OF ESTATES

(Not exempt from taxation and filed pursuant to Title 36, Sec. 706, MRSA.)

NAME (please print) _____

1. I am a legal resident of _____

2. REAL ESTATE: List briefly each separate parcel subject to taxation on April 1 of this year, and located in the Town of Hiram. List any changes made during the last tax year.

Location (street or road)	Area of Land (Lotdimension or no. of acres)	Buildings (dwelling, barn, garage)
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a. _____	_____	_____
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b. _____	_____	_____
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c. _____	_____	_____
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(If additional space is required, use and attach extra sheets.)

(over)

3. PERSONAL PROPERTY: List number and value of items owned or in possession and subject to taxation:

Value

- a. Stock in Trade. \$ _____
- b. Industrial Stock -raw material. \$ _____
- unfinished goods. \$ _____
- finished goods. \$ _____
- c. Other Property (identify) _____

_____ \$ _____
- d. Machinery & Equipment - Industrial. \$ _____
- Mercantile. \$ _____

Print name on line below of taxable owner of any item listed under Section 4 if other than person in possession:

- e. Dogs - 4 months or over
(number in each box):
() Male
() Female
() Spayed Female

f. Wood, Lumber, Logs (average inventory during preceeding year):

- Amount Wood _____ cords. \$ _____
- Lumber _____ board feet. \$ _____
- Logs _____ board feet. \$ _____

- g. Farm: Tractors - not excised. \$ _____

h. Livestock - Cattle

number

Total all ages

Number under 18 months

Number over 18 months,

not yet freshened

Number of bulls (list ages)

Number of cows 2 years

freshened

Total value, cattle. \$

Livestock - Other:

Horses - number. \$

Sheep - number. \$

Fowl - number. \$

Chickens - number

Age. \$

i. Other Property (identify):

\$

The foregoing is submitted in compliance with Section 706 of Title 36 of the MRSA, and is true and correct to the best of my belief as of April 1 of the current year.

I understand that the assessors may require me to make oath of the foregoing; and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine; and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal to the county commissioners.

Date

Signature of Taxpayer

Address

CityStateZip

Remarks:

TAX COLLECTOR'S REPORT

1976 Real Estate, Personal Property
and Tax on Inventories

Commitment	\$142,459.90	
Supplemental	<u>280.50</u>	
		\$142,740.40

Paid:

Raymond C. Cotton, Treas.		
as of 12/31/76	\$117,672.40	
Abatements	1,174.74	
Uncollected as of		
12/31/76	<u>23,893.26</u>	
		\$142,740.40

Patrick R. DeArmott,
Tax Collector

UNCOLLECTED NON-RESIDENT REAL AND PERSONAL TAXES AS OF 12/31/76 WHEN BOOKS CLOSED

	<u>Real Estate</u>	<u>Personal</u>
Bagley, Joseph and Christopher	\$ 10.20	
Barracrough, Dale	30.60	
Bean, Paul	20.40	
*Berry, Alton and Madeline	30.60	
Blake, Harold and Irene	10.20	
*Bowen, Robert T. and Nancy	81.60	
*Browne, Winston	61.20	
Brunette, Robert H.	61.20	
*Bullock, Robert and Grace	122.40	
Byers, James F. and Francis	234.60	
Camp Hiawatha, Major Friedman	3,763.80	
*Carter, Barbara J.	20.40	
*Cate, Ekern and Carolyn	244.80	
Chapman, Fred	20.40	
*Chase, Morlene J. Pottle	51.00	
Choo, Arthur C. S.	122.40	
Clegg, Ernest Jr.	30.60	
Coco, Robert	30.60	
Connor, Jay and Christine	20.40	
Conway Hampshire Estates	102.00	

	Real Estate	Personal
Corbin, Leo	\$ 81.60	
*Cousins, Clifton and Mary	61.20	
Crosby, Ralph and Gladys	112.20	
Currier, Raymond	20.40	
*Daigle, Donald	122.40	
*Duffy, Vincent and Theresa	20.40	
Easton, Liston	71.40	
Edstrand, Marion	5.20	(Bal.)
Edstrand, Rochelle and Marvin	20.40	
*Eldridge, David and Linda Foss	20.40	
Ellis, Realty Trust James Perry	40.80	
*Emmons, Gilbert and Joyce	40.80	
Fleming, Nancy	30.60	
Fletcher, Carl and Irene	40.80	
Foord, Carol	81.60	
Gatchell, George J.	295.80	
Glidden, Errol and Jennifer	20.40	
Glidden, Carl and Patricia	132.60	
Golder, Lewis (Bernard J.)	71.40	
Greene, Carl and Ann	295.80	
Griggs, Edward	81.60	
Healy, Russell	163.20	
Hiram Woodcraft Shop	259.08	\$102.00
Kezar Lake Realty	30.60	
Lahey, Ralph H.	20.40	
Lefebure, Alphee and Judith	40.80	
Leighton, Porter D. and Patricia	214.20	
Libby, Larry H. and Glenda	20.40	
Linscott, Clayton	122.40	
Lord, Larry W.	20.40	
Martin, Wilfred and Barbara	71.40	
Maxey, Frank E.	229.50	
Maxey, Frank and Marianne	112.20	
Mayhew, William R. and Irmae	20.40	
Merrill, Erleen	20.40	
Merrill, Donald H.	10.20	
*Morgan, Richard and Wendy	20.40	
Murray, Carleton	20.40	
McCoy, Elizabeth	10.20	
McDonald, Irene McWilliams	25.50	
*McQuiness, Jane and Donald	30.60	
McWilliams, Francis J.	10.20	
Nielsen, Donald E.	30.60	
*Norris, Walter Emerson	81.60	
*Norris, Sue and Thomas	142.80	
O'Connor, Walter and Catherine	2.07	(Bal.)
Owls Hill Investment Corp.	25.50	

	<u>Real</u>	<u>Personal</u>
*Parker, Donald L.	\$ 122.40	
Perry, James		
Hanson, Gerald Trustees, So. Maine Realty Trust	40.80	
Petarca, Felix J.	30.60	
Peyron, Fredrick		
Foster, Hugh	61.20	
Trustees N. E. Lumber Co.		
*Poole, Robert and Ruth	40.80	
Pottle, Cindy L.	40.80	
Redmond, Lance C.	51.00	
Regan, David	127.50	
Rosengron Realty Trust (Orin J. Horner)	132.60	
Ruma, Stephen G.	173.40	
Sanborn, Robert and Joan	20.40	
Sargent, Clinton L.	20.40	
Schmeclk, Theodore and Henry	81.60	
Shaw, Dewayne and Sara	10.20	
Sheppard, Charles P. Jr.	848.64	
*Souza, Joan, Regina, William and Agatha	81.60	
Souza, William and Agatha	10.20	
Spencer, David and Kathy A.	306.00	
Sprague, Donald and Joliet	235.40 (Bal.)	
Sprague, Robert and Ruby	20.40	
Stanley, Walter E.	20.40	
Stone, Robert L. and Carol	20.40	
Suvalska, Doris and John	107.10	
Thibeau, Marina	142.80	
Thompson, Richard and Jean	20.40	
Turcotte, Wilfred and Sylvia	119.34	\$ 20.40
Ward, Irvin S. Jr. and Anna	20.40	
Weeks, Joseph amd Adaline	20.40	
Whitney, Dale R.	20.40	
*Whitaker, Raymond and Alice	112.20	
Whitaker, Roland and Majory	99.45	
Whittemore, Robert (Heirs of)	71.40	

UNPAID SUPPLEMENTAL AS OF 12/31/76

Redman, Charles \$ 204.00

Uncollected Non-Resident as of Dec. 31, 1976 when books closed

Total Personal \$122.40

Total Real Estate \$11,806.08

Total \$11,928.48

* Taxes Paid After Books Closed.

**UNCOLLECTED RESIDENT
REAL ESTATE AND PERSONAL AS OF 12/31/76
WHEN BOOKS CLOSED**

	<u>Real Estate</u>	<u>Personal</u>
Ayasse, William	\$ 13.66	
*Batty, Eva	76.50	
Boivin, Leo A. and Donna L.	255.00	
*Breslin, Delmar	348.82	
Brown, Arnold L. and Dorothy L.	61.20	
*Bucknell, Harold and Norine	453.90	
Burnell, Ronald E. and Erika	306.00	
Calnan, Dale	183.60	
Collomy, Judith Gilpatrick	122.40	
Connolly, Michael and Denise	275.40	
Converse, Todd and Betsy	204.00	
*Coolbroth, Scott and Mary Lou	275.40	
Cushman, Earl D. and Jean L.	275.40	
Cox, Valeria J.	193.80	
Day, June	112.20	
*Dufresne, Patricia	173.40	
Dunnells, Ronald	244.80	
Dunnells, Ronald and Lucy	20.40	
*Eastman, Noile and Herbert	20.40	
Emmons, George (Heirs of)	91.80	
*Foss, Russell and Emma	683.40	
*Foss, Russell W.	721.02	
Frost, Geo. H. Jr.	51.00	
Frost, Herbert	30.60	
Frost, Herbert and Ertie	20.40	
Gavett, Warren R. and Kathleen	163.20	
Gillette, Wayne R. and Gloria W.	219.30	
Hayes, Fred S. and Janice H.	244.80	
Holland, Robert E. and Joan A.	275.40	
*Kennedy, Lloyd and Kathleen	336.60	
*Leveille, Edgar and Johanne	102.00	
Libby, Barbara	357.00	
*Libby, Lawrence	96.90	
Limoges, George	36.40	(Bal.)
Maquire, Robert	285.60	
Marston, Richard H.	410.04	
Maynard, Roger M. and Sharon	204.00	
Merrifield, Clayton	173.40	
McClare, H. F., Jr.	200.51	
McClare, H. F., Jr. and Joane	204.00	
McManus, Paul R. and Barbara	275.40	

	<u>Real Estate</u>	<u>Personal</u>
Nason, Richard S. and Dorothy T.	\$ 275.40	
Ouellette, Ronald and Linda	275.40	
Pierce, Chester and Rose	244.80	
Pugsley, Walter, Jr. and Pamela	306.00	
*Richardson, Frank A. and Mary E.	122.40	
Riley, Robert M. and Sally	112.20	
*Roes, Bernard	122.40	
*Sargent, Carl	61.20	
Sargent, Steven and Rita	122.40	
Thornton, Duane F.	169.48	
Treadwell, Thomas	295.80	
Verrill, David and Christine M.	275.40	
Walker, Archie	109.65	
Walker, Ronald and Gail	193.80	
Ward, Harold and Carole	51.00	
Wedgewood, Everett	153.00	
Winchester, Robert and Mary	275.40	
Total	\$11,964.78	

* Taxes paid since books closed

TOWN CLERK'S REPORT

Dog Licenses Issued

Males	86
Inc. Females	35
Females	16
Kennels	1

VITAL STATISTICS

Marriages recorded	10
Births recorded	12

DEATHS

Forest W. Dennett	1/25/76
Mabel S. Cotton	2/16/76
Thomas R. S. Hammond	4/6/76
Estelle L. Merrifield	3/31/76
Clarence E. McDougall	4/10/76
Elwyn Moulton	4/17/76
Mabel F. Bucknell	4/8/76
Marry Ann Sargent	9/19/76
Clifford O. Gilpatrick	12/12/76

RAYMOND C. COTTON
Town Clerk

TREASURER'S REPORT

Balance from 1975		\$ 15,611.43
Received from:		
Federal Revenue Sharing Account		675.00
Maine National Bank Acct. Loans		55,000.00
P. E. Howard Collector Acct.		
'75 Committment		14,844.09
52 Tax Liens 1975 Tax		5,402.50
Patrick DeArmott Acct.		
1976 Committment		114,907.00
State of Maine		
State Revenue Sharing		6,033.76
Park Fee Sharing		1,703.82
Direct Library Assistance		69.00
Library Stipend		40.00
Snowmobile Registrations		474.00
Snow Removal Subsidy		3,601.00
Fines & Fees		25.00
Re-embursement		915.80
R. C. Cotton Excise Tax Coll.		
Acct. 1975		100.05
Acct. 1976		14,825.30
Tax Liens paid		
Steve & Rita Sargent	74 tax	129.32
Edward Griggs	74 tax	91.33
Valeria Cox	74 tax	202.48
Warren & Kathleen Gavett	74 tax in part	20.00
Eva Batty	74 tax	84.46
Robert Riley	74 tax	121.08
Barbara (Libby) Welch	74 tax	371.19
Warren & Kathleen Gavett	74 tax in part	25.00
Ronald & Linda Oulette	75 tax	260.53
Walter & Katherine O'Connor	75 tax	91.33
David & Christine Verrill	75 tax	115.00
Everett & Lucille Wedgewood	75 tax	147.73
Robert & Mary Winchester	75 tax Bal.	60.53
David & Christine Verrill	75 tax Bal.	145.53
Larry & Glenda Libby	75 tax	25.53
Reddington Corp.	75 tax	288.73
Chester & Rose Pierce	74 tax in part	40.00
Warren & Kathleen Gavett	74 tax in part	10.00
Warren & Kathleen Gavett	75 tax in part	20.00
Michelle & Denise Connoly	75 tax	180.53

Richard & Patricia Dufresne	75 Tax	\$	166.53
Clinton Sargent	75 tax		25.68
Charles Saldana	75 tax		245.13
George & Sally Frink	Fee for copy		2.00
Nancy Flemming	75 tax		35.10
Clyde Frost	74 tax		91.07
Clyde Frost	75 tax		92.18
Robert & Joan Holland	75 tax		263.07
Chester & Rose Pierce	74 tax in part		40.00
Douglas Walker et al	74 tax		44.82
Warren & Kathleen Gavett	74 tax in part		60.80
Warren & Kathleen Gavett	74 tax in full		19.60
Chester & Rose Pierce	74 tax bal.		180.91
Chester & Rose Pierce	75 tax in part		40.00
Lance C. Redmond	74 tax		59.96
Liston Eastman	74 tax		81.32
William & Elizabeth Baynes	74 tax		54.62
Lloyd S. Hunt	74 tax		49.28
Lloyd & Kathleen Kennedy	75 tax		339.79
Edward Becker	74 tax		27.20

MISCELLANEOUS RECEIPTS:

Robert Stone T A P	27.35
Corlis Sargent Building permits	286.50
William Barnes Acc't receivable	81.94
Margaret Barnes Tree replacement	27.50
Check 3472 payment stopped	100.00
Beverley Nason Tree replacement	123.75
Planning Board Acc't Jack Horner	2.00
Check 3518 Cancelled	40.00
Bridgton District Court Fines & Fees	125.00
Winston Brown Supp. Tax '75	10.00
Patricia Dufresne T A P	200.37
Planning Board Acc't Land Trust	33.00
Bicentennial Committee Refund	183.75
Four Corners Store Refund	31.05
Julian Baer T A P	75.27
I. W. Gray Trust Fund	160.75
K. of P. Trust Fund	10.00
Edward Pierce Refund	452.00

\$240,547.34

Cr.

Paid Warrants No. 1 to 26	\$232,830.40
52 Tax Liens '75 Tax	5,402.50
Bad Check transferred to Acc't Rec.	81.94
Closing Cash Balance	<u>2,232.50</u>
	\$240,547.34

TAX LIENS FOR THE 1975 TAX

Unpaid December 31, 1976

RESIDENT

Cushman, Carl & Gene L.	\$ 253.80
Chapman Fred	18.80
Conner, Jaye & Christine	18.80
Gavett, Warren & Kathleen	105.40
Green, Carl & Ann	272.60
Limoge, George	65.80
Pierce, Rose & Chester	185.60
Pugsley, Walter & Pamela	282.00
Riley, Robert & Salley	103.40
Sterling, Francis heirs of	197.40
Spencer, David & Kathy	282.00
Sprague, Lester	18.80
Walker, Archie	94.00

NON-RESIDENT

Blake, Harold & Irene	\$ 9.40
Beaudreau, Thomas L. & Frances	159.80
Collura, Clifford	37.80
Chase, Leon & Merline	47.00
Currier, Raymond	18.80
Dunn, Roger	18.80
Eastman, Liston	72.20
Edstrand, Marnia	84.60
Ellis Realty Trust	37.60
Merrill, Donald H.	9.40
McWilliams, Francis	9.40
Nickelson, Ralph	94.00
Petraca, Felix Jr.	28.20
Russell, James K.	65.80
Redmond, Lance	47.00
Rosengren, Reality Trust	122.20
Stone, Robert & Carol	18.80

Stanley, Walter E.	\$	18.80
Smith, Winthrop N.		37.60
Sanborn, Robert & Joan		18.80
Stuart, Frank E. B. III		18.80
Ward, Irving & Anna		18.80
Weeks, Joseph T.		18.80

Any of these liens which remain unpaid on Jan. 23, 1978 will expire automatically and the properties to which they refer will become Tax Acquired Property of the Town of Hiram.

To determine the amount necessary of these liens charges of \$6.73 plus interest at 6% from July 23, 1976 to date of payment should be added to each lien.

K. of P. TRUST FUND FOR VILLAGE GREEN

Principal	\$	500.00	
Accrued Interest		<u>107.20</u>	
	\$		607.20
Expended	\$	10.00	
Balance in Maine Savings Bank		<u>597.20</u>	
	\$		607.20

ISAAC WALTON GRAY TRUST FUND FOR OLD SETTLERS CEMETERY

Principal	\$2,000.00	
Accrued interest	<u>307.78</u>	
		\$ 2,307.78
Expended	\$ 160.75	
Balance in Maine Savings Bank	<u>2,147.03</u>	
		\$ 2,307.78

RAYMOND C. COTTON,
Treasurer

SOLDIERS' MEMORIAL LIBRARY

Receipts

Balance on hand, January 1, 1976	\$ 237.38	
Town Appropriations	400.00	
State Stipend	40.00	
State Per Capita	69.00	
Book sold	.25	
Gifts	138.00	
Fines	3.45	
		\$ 888.08

Expenditures

Books and Magazines	\$ 413.28	
Librarian	100.00	
Maintenance	121.75	
Supplies	7.34	
Unexpended balance December 31, 1976	245.71	
		\$ 888.08

We have had gifts of many fine books this year. Our especial thanks go to Lewis Pollard for four boxes of excellent books on hobbies, history, and reference; to Lee Bernazzani for six cartons of popular reading and childrens books; to Gloria Kauber for 117 books for Juniors and children. The following have donated either books or magazines; Gerry Kimball, Ed Pierce, Ada Wadsworth, Frances Haskell, Flora Small, Vera Bacon, Etta Weymouth, and Hubert Clemons. We have also had two Memorial Gift Books this year. One is "The History of Gardens and Gardening" by Hyanis, given by the Hammond family in memory of Forest Dennett. The other is "The Complete Book of Houseplants and Indoor Gardening" by Steffek, given in memory of Estelle Merri-field by her family. These are the very best books available on gardening indoors and out. We appreciate all these gifts of books and sincerely thank the donors.

We have had money gifts from Lyman Smith, Elizabeth Owen, Bion Cram, Emma Foss from the Rummage Sale, and the Church Guild.

Raymond Cotton has presented to the Library the bronze plaque from the old town fountain. Mavis Wentworth has donated one of her best still life paintings. She has also given the Library a number of postcards of historic homes in Maine and other parts of the U. S. A. Walter Burnell has presented an antique clock which was a wedding gift to his parents, Eldrick and Fannie Burnell, in 1872. He has also given photographs of his parents. We are glad to have these interesting items.

Circulation was 1407. The State Bookmobile has come four times during the year as usual for the past few years.

Our Library is pleasant and attractive and has a good variety of books. It is open Saturday afternoons in the winter and Wednesday afternoons during the summer. Come and visit us, you are welcome. You might be surprised.

Respectfully submitted,
Ada Wadsworth
Librarian

REPORT OF POLICE OFFICER

During the past year I have received and investigated complaints, presented cases to the Bridgton District Court, and cooperated with other police officer in the County and State, as follows:

Civil cases	22
Dog complaints	38
Breaking, entering and larceny	14
Theft	34
Vandalism	15
Motor vehicle violations	17
Request for vehicle permits	40
Complaints of disturbances by minibikes and snow machines	27
Court cases	15

I have tried to respond to all calls as soon as possible, but as you realize, it is not possible for one person to provide twenty-four hour a day police coverage. I have traveled many miles on all the roads of Hiram, and have talked with many citizens, trying to help make Hiram a peaceful community and a good place to live. It is very necessary in order to save time and money that I have the cooperation of all citizens who are interested in Law enforcement in this town.

The Law Enforcement Agency Coordinator in Augusta with whom I talked recently about police coverage in a small town stated that it would require a police force of four men, trained at the Criminal Justice Academy, a training that I have completed, to give such coverage. In Jan. and Feb., 1976, I took a course detailing the new penal code which has been effect since May 1976. This course as well as the training at the Criminal Justice Academy, was necessary for all police officers if they wished representation in District Court by the District Attorney.

I appreciate all the help I have been given in the past by townspeople, and hope that I may have your continued cooperation in the future. I will continue, as long as I hold the appointment, to do my best to provide police coverage for the town.

H. Allen Hartford
Chief of Police

REPORT OF HIRAM FIRE DEPARTMENT

NORTH END

To Citizens of the Town of Hiram:

With the Bicentennial celebrations, testing over 2000 feet of hose, equipment training every Monday evening during the summer, and responding to 12 alarms, this has been a busy year for your fire department.

To start, the breakdown of fires is as follows, backed up a neighboring town 1, house fires 4, grass or woods 5, car 1, chimney 1, five of the above fires we responded to another town for support.

Last spring for more Sundays than some firemen and I, care to remember, we tested hose over on the Sebago Road, the end result being we replaced two length of hose and about 35 rubber gaskets in the couplings, and ended up with 400 more feet of 2½ on the pumper.

Paul Weld of the North Conway Fire Department came down and conducted a training exercise on air packs this past summer. Brownfield and Denmark Fire Departments joined us in this exercise. Monday evenings this past summer were spent familiarizing new members, and veterans, with our equipment. Many thanks to Raymond Cotton for his assistance on many Monday Evenings. Five members of the department attended fire school at Sanford this fall.

We received a generous donation last March of a 4-wheel drive Ford Bronco from Maine Radio & Television Co. Portland, Me. I want to thank Ronnie Breslin in particular, and all the other fellows who worked many hours restoring it for our purpose. We purchased a Micro-Com 4 Channel Radio and installed it in the Bronco. We took half the cost of the radio from Town Funds, and the other half from the Fire Dept. Treasury (Money we earn from dances etc.). Speaking of dances, we hope to have as many or more, than we did last year. So watch for posters around June, we thank everybody far and wide for their support last year.

A Fire Band Radio was installed at the residence of Roger Maynard. His wife Sharon, graciously consented to act as dispatcher during a fire.

As a member of the parade committee of the Hiram Bicentennial Committee I wish to thank all the people in town for their enthusiastic support of our Bicentennial Parade, and the Fire Departments of the surrounding towns for entering engines in the parade. Many thanks from all of us associated with the Bicentennial Committee.

We hold our meetings the first Monday of the month at 7:30 PM at the firehouse all interested citizens are invited to attend. A reminder, to report a fire in South Hiram call 625-4422, to report a fire in East Hiram and Hiram call 625-8000.

We have an article in the warrant to see if the town will set up a fund for a new fire truck, this will probably be 5 to 8 years in the future, however, we think it would be prudent to tuck some money away for a truck, and let the bank pay the town some interest.

A fire department is only as good as it's members, and we have some of the best. For me, and all 40 members of the department thank you for your support over the years, we will continually strive to deserve it.

Respectfully submitted,
Edward C. Pierce
Chief

REPORT OF THE HIRAM PLANNING BOARD - 1976

After a couple of months of inactivity at the start of this year, the Planning Board followed a busy schedule of meetings. Many decisions about land uses could be made without the use of formal applications. Some of the proposals that were allowed included construction of a new house on the land of Elwyn Emmons, construction of a building at the old Rankin Mill site, placement of a mobile home on land of Arthur Eastman along rt. 160 and construction of Joe Allman's Barber Shop in Hiram village. Placement of one mobile home was not allowed since it was smaller than the dimensions allowed under the building code. Arthur Eastman was issued a Conditional Use Permit to construct a repair garage at the intersection of the New Settlement Road.

Although no subdivision plans were filed, more than the necessary number of lots were created in land of Mr. Mueller along the Durgintown Road. The board resolved the question of responsibility, but not without considerable inconvenience to several persons who had bought parcels of the land. In another area, Mr. Orin Hoerner was informed by the board to cease any further activity at his land along the Notch Road until his plans were brought into accordance with ordinances and laws.

Proposed subdivisions include those by Blake Lumber Company along the River Road and Clark Lumber Company along the Ossipee river. Although no formal applications have been submitted we expect further activity in those areas.

Frank Maxcy continued with an application for a subdivision along the Hiram Hill Road. This had been previously interrupted when questions as to the boundaries with two of the abutters had come up. As we considered the application during the fall of this year, Mr. & Mrs. Chester Pierce claimed that they owned part of the road frontage which was included in Maxcy's proposal. The Planning Board could see some validity in both sides of the dispute and requested both parties settle the question of the boundary. No such settlement developed, but Mr. Maxcy employed a Portland law firm to direct the Planning Board that we must approve his subdivision regardless of any disputes as to boundary locations that were in the plan. The Planning Board hired Mr. A. K. Pratt, an attorney from Fryeburg, to advise us as to the

legality of our actions. After several meetings, Mr. Maxcy withdrew his demand for complete approval of his proposal. The Planning Board approved a plan including eight of the original eleven lots and excluding the area that was in question.

Through out the year, the Planning Board worked on amendments to the Subdivision Review Standards and the Zoning Ordinance. Following the Town Meeting in March, the Board also developed and wrote a Residential Growth Ordinance for the purpose of limiting the rate at which housing developments expand within the town. A public hearing was held in August and all of these proposals were approved by the town at a special Town Meeting in September. Since then, up-to-date copies of the ordinances have been printed.

At the September town Meeting, the Selectmen appointed members of the Appeals Board. This board will consider variance requests and other appeals which may result from decisions of the Planning Board with regard to the Zoning or Growth Ordinances. The current member of the two boards are:

Planning Board	Appeals Board
Patrick DeArmott	Raymond Cotton
Cecil Gilpatrick	Arthur Daniels
Conrad Hartford	Elwyn Emmons
Daniel Hester, Chm.	Delbert Gilpatrick
Bruce Nason	Tom Harris
Rayfield Payne	Leland Kimball
Arnold Pendexter, Sec.	Carlton Pendexter

Building and Plumbing Inspectors: Herb McClare and Corliss Sargent.

The members of the Planning Board share with the Moulton Family a deep sense of loss from the passing of Ellie Moulton our former chairman. We will always miss his easy manner and sincere interest in our town.

During the year we have also missed the efforts of two other members who have previously given to our work a lot of their time. Russell Foss, whose term expired, is no longer a

member. As a result of illness, Cecil Gilpatrick could not attend meetings and share with us the good sense in these matters that he had contributed in the past.

Development of any land use has become complicated - as many as ten different permissions may be necessary to start upon a particular type of project. The Planning Board has a check list of requirements which can be helpful in starting a project. The Board usually holds regular meetings on the fourth Tuesday of each month. Contact Dan Hester or any other members of the Board if you have questions.

Respectfully submitted,
Daniel Hester

REPORT OF THE SACO RIVER CORRIDOR COMMISSIONERS - 1976

The Saco River Corridor Commission meets regularly at the Sacopee Valley High School - usually on the fourth Wednesday of each month. At least as many other special meetings and committee meetings are also held. Hiram has been represented by its commissioners at all regular meetings as well as at most other meetings throughout the year.

During 1976, 52 applications were considered although none of these were within the town of Hiram. However, the Commission also considered three proposals for redistricting, one of which was in Hiram. This proposal would have excluded Bryant Pond and the nearby land from the Corridor which now includes all of the land within 500 feet of the pond. After a public hearing, the Commission voted to maintain the original Corridor boundaries.

Just as with the activities of the Planning Board, many of the actions of the Commission do not involve formal applications. At least as many proposals as were considered as applications were decided as not requiring permits or not being allowed by the laws. Other activities of the SRCC included focusing public attention on a proposed massive dump in Ossipee, New Hampshire. The governor of New Hampshire finally suspended that state's permit, and the local citizens voted to ban the importation of trash into their town. Also, Lake Arrowhead Estates eventually withdrew their suit against the Commission since initial decisions of the courts had ruled that the SRCC had acted according to law in distributing the lands which were involved. Almost half of the applications for 1976 were for construction on lots at Lake Arrowhead. In other areas, the SRCC took a first step towards addressing the problems of increasing recreational use of the rivers by bringing together agencies, organizations and businessmen who are directly involved with the canoeists. Most activities have been directed towards improving the education of persons using the rivers with regard to respect for the privately-owned lands along the river banks. The Commission staff has also been working to develop a practical method of treating sewage that is now being discharged into the Ossipee River from Cornish village. So far, millions

of government dollars have been given to larger communities for waste treatment, but little or no assistance has been available to smaller communities such as Cornish. Our staff is trying to develop a feasible approach to funding the projects that are needed in small communities.

The SRCC itself has for two years struggled with financial difficulties. Originally, full funding to pay for the office, director, part-time secretary and other expenses were provided by the state, but state funds have been cut back to provide only about one-third of our funding. Other sources from which we are trying to get support include counties and local municipalities. Commissioners are discouraged to find that a substantial amount of our director's time has to be spent seeking funds while he already is short of time for completing the regular work of the Commission.

Finally, our own town activities have received considerable help from the SRCC this year. Through the efforts of the office secretary, Kathy Mullen, who is retained by the SRCC on CETA funds, our amended Zoning Ordinance and maps were prepared at a saving of about a thousand dollars to the town.

If you have any questions about the SRCC, contact your commissioners, Kermit Elliot and Daniel Hester.

Respectfully submitted.
Daniel Hester

REPORT OF THE HIRAM CONSERVATION COMMISSION

1976

The conservation commission has not held regular meetings throughout 1976. This was mostly due to lack of energy or initiative on the part of its members. However, the commission still has responsibility for the tennis courts in South Hiram and for the Wadsworth Recreation Area beach at the north end. Appreciation goes to the Daniels, Shields and Paynes for their efforts in taking care of the swimming float at that area. Other places which are still in use although they have not seen improvements lately include Merrill Park, Stanley Pond Swimming area and the turn-off above the Hiram Falls Dam. Suggestions or questions are welcome—please contact me if you have any.

Respectfully submitted,
Daniel Hester

THE REASON WHY

The members of Sacopee Rescue Unit have submitted an article to the selectmen of each town to raise by taxation or appropriate from revenue sharing \$7600 to purchase a new Modular Type rescue unit, complete with equipment and communications.

The reason we need another unit at this time is because of the increasing number of back to back calls we are getting and the 20-30% increase in total calls per year.

The first year we received 60 calls for help, 50% of which were transportation. This year the unit has responded 289 times, an increase of 482% over seven years ago. And only 4½% were Transportation calls, the other 95½% were true emergencies.

The increasing number of calls keep the unit out of the area for such a long period of time, that the people are left unprotected by not having a fully equipped back-up unit. The small back-up unit we now have does not pass state requirements for an emergency ambulance. It is too low in height and does not have the space to accomodate necessary advance life-supporting or rescue equipment. It was purchased originally for transportation and not rescue, but the growing demand for emergency aid has forbid us from accepting transportation calls, and accepting primarily only true emergencies.

It is our objective to continually up-grade the Emergency Medical Services (EMS) in the area we serve, and at this time we can only do this by adding another unit to our squad. The members, themselves, in 1975 received 800 hours of Emergency Medical Technician (EMT) training. In 1976, 180 hours EMT refresher; 756 hours inservice training; and 60 hours of Hospital Critique with doctors, for a total of 1796 hours of training in the last two years. The man hours spent on the unit the past year total 3035 hours. The total time spent by Sacopee Rescue members either training or making a run in 1976 was 4031 hours, at a rate of \$3.00 per hour this would cost the community \$12,093.00. The members of the unit ask for your support to help keep the EMS running efficiently in the SAD 55 area and hopefully none will suffer second best in an unequipped vehicle.

We ask your support in a truly worthy cause.

SACOPEE RESCUE UNIT

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
HEART	4	4	4	3	2	4	2		3	2	4		32
STROKES	1					1	3	1	1	3		3	13
AUTO ACC				1	5	4	16	5	4	7	4	3	49
ILLNESS	3	5	4	5	6	2	7	7	4	5	11	10	69
Maternity	2	1			1		2	1	1			1	9
FIRE	2		1	2				1					6
TRANS	3	2	1	1	2	1	1	1		1			13
RESP	2		2	1	2	1		1		1	4	2	16
INJURY	6	1	3	1	6	4	14	15	3	2	3	7	65
DOA	1		1		1	1		1		1	3	1	10
OD's		2	1	2			1				1		7
TOTAL	24	15	17	16	25	18	46	33	16	22	30	27	289
Porter	8	4	6	2	5	2	8	2	4	4	10	6	61
Parsonsfield	5	3	3	4	3	1	8	2	5	6	8	7	55
Cornish	4	4	2	2	5	6	14	7	3	5	4	5	61
Baldwin	2	2	4	4	4	6	9	6	2	3	4	4	50
Hiram	5	2	2	1	7	3	7	6	2	4	3	5	47
Mutual Aid				3	1			10			1		15
TOTAL	24	15	17	16	25	18	46	33	16	22	30	27	289

REPORT OF THE BICENTENNIAL COMMITTEE

As 1976 was our country's Bicentennial year and many events to celebrate this year were being made all over the country, a meeting of all interested citizens in Hiram was called, and a request was made that each organization in town send a representative to make plans for our celebration. In the course of several organizational meetings, by-laws were accepted, and the following officers were elected: H. Allen Hartford - chairman, Arnold Pendexter - vice chairman, Sharon Norman - secretary, Edward Pierce - treasurer. As Sharon Norman moved soon to Portland, she was replaced by Cyd Esser as secretary.

After many months of planning, preparation and coordination by many individuals, groups and organizations, working together, our program for the year was completed. On June 6 a church service was held at the Universalist Church, with the congregation in old-fashioned costumes, and the minister conducting the service as in colonial times.

We published "A Bicentennial History of Hiram, Maine 1776 - 1976" with text by Hubert W. Clemons, and included many pictures of Hiram throughout the years. A copy of this history has been placed in our library, and a copy was also placed in the Maine State Library. A Bicentennial plate with a picture of the covered bridge over the Saco was sold as souvenirs. We have a balance in our treasury now of \$583.79, and we are still receiving requests for copies of the history, so this sum may increase somewhat. This money will be used to benefit the town.

The hard work behind Hiram's Bicentennial Committee culminated in a special celebration on the weekend of August 21st and 22nd. On Saturday there were the following events: a baby buggy and bicycle parade, an antique exhibit, a parade complete with parade marshal, fife and drum corps, marching organizations, the Sacopee Valley Junior-Senior Band, the Bridgton Community Band, floats, fire equipment, live animals, antique autos, and a band concert on the village green. In the evening there was a supper, followed by a block party and a bonfire. Sunday activities included a firemen's muster, the musical "I Love America" by the Parsonsfield Baptist Church group, and a historical film of the State of Maine. This weekend was enjoyed by many and was a reflection of the accomplishments of the committee members.

We are proud to say that Hiram was designated by the American Revolution Administration as a Bicentennial community, and we received our official certificate and a Bicentennial flag which was flown on the village green.

Many thanks are conveyed to those who worked for and participated in the celebration. Without all of you, it would not have been possible.

It has been suggested that a historical society be formed in Hiram to preserve memorabilia and historical data for future generations, also to discuss plans for the future of our community. We hope that there are enough interested people in town to form this organization in the near future.

The Bicentennial Committee
H. Allen Hartford, Chairman

AUDITOR'S REPORT
State of Maine
Department of Audit
Augusta, Maine

August 5, 1976

Board of Selectmen
Hiram,
Maine

In accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, an audit has been conducted of the financial records of the Town of Hiram for the year ended December 31, 1975

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Within the scope of the examination, the financial transactions were appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the exhibits and schedules incorporated in this report, present fairly the financial position of the Town at December 31, 1975, and the results of its operations for the period indicated.

Respectfully submitted,

R. M. Rideout, Jr.
State Auditor

SCOPE OF AUDIT

The system of internal control was reviewed as it pertained to the handling of cash and other matters of financial concern. Cash accounts were verified by reconciliation of statements furnished by the depository, bank confirmation and/or by count of cash.

An analysis was made of receipts and deposits as well as disbursements and bank charges. Vouchers, payrolls and canceled checks were examined on a selective basis. Letters of confirmation were used on a test basis to verify the correctness of recorded assets.

Revenue accruing to the municipality from various sources was reviewed and checked to pertinent records. Records of town meetings, as they pertained to financial matters, were reviewed. Federal revenue sharing and trust fund transactions were reviewed and investments verified. Insurance and bond coverages were determined.

COMMENTS

Departmental Operations

The fiscal year's operations showed that a net unexpended departmental balance of \$3,583.07 was lapsed to unappropriated surplus, per the following summary:

Departmental Accounts:	
Unexpended Balances	\$8,780.54
Overdrafts	<u>- 5,197.47</u>
Net Unexpended Balance	<u>\$3,583.07</u>

The overlay and supplemental taxes less tax abatements and overdrafts in the Fire Department and hydrant rental accounts were the major factors contributing to the net unexpended balance lapsed. The records did not indicate that authority had been granted by the legislative body to allow overdrafts in operating accounts.

* * * * *

The following comments pertain to the accompanying financial statements:

ASSETS. . . . The general cash balance was \$15,529.49 at the year end. The bank balance used in reconciling this amount was confirmed by the depository. Petty cash was counted. The federal revenue sharing fund of \$17,027.56 was invested in certificates of deposit in the Maine National Bank, Kezar Falls, Maine.

Accounts receivable totaled \$81.94 on December 31, 1975, and represented an amount due from William Barnes as reimbursement for an insufficient funds check tendered in payment of excise tax.

Taxes receivable of \$22,075.36 represented principally current year accounts of \$20,639.16 and \$1,436.20 for prior years dating from 1967. Tax liens and tax acquired property amounted to \$1,764.10 and \$3,319.71 respectively.

LIABILITIES, RESERVES AND SURPLUS. . . . Unexpended departmental balances totaling \$22,774.90 are carried forward to the ensuing year in accordance with a vote of the townspeople. Excise tax collections of \$15,986.68 are carried forward for allocation by the voters.

Federal revenue sharing entitlement payments for the year amounted to \$16,354.00. Interest earnings credited to the account totaled \$837.47. Appropriated federal revenue sharing funds of \$11,500.00 were transferred to the town's operating account for Tax Mapping and Public Transportation purposes. Unappropriated funds totaled \$10,702.56 at the year end. It should be noted that the amount of \$7,000.00 is due the general fund.

The unappropriated surplus amounted to \$9,045.25, a decrease of \$9,492.55 for the year. This change was occasioned principally by voter authorized transfers for various departmental operations less the net unexpended departmental balance lapsed to surplus.

TRUST FUNDS. . . . The Old Settlers' Burying Ground trust fund principal is \$2,000.00 and unexpended income was \$219.27 at the year end. The East Hiram Village Park trust fund principal is \$500.00 and unexpended income was \$83.93 at the year end. These funds were on deposit in the Maine Savings Bank, Portland, Maine.

GENERAL

The use of excise tax revenue to reduce the tax levy was voter authorized as were transfers from surplus to current year operations. The voters also authorized appropriations from the federal revenue sharing fund for various operating accounts.

It was noted during the audit that an expenditure of \$280.00 was made to the Community Health Services, Inc. for nursing services covering the 1974 and 1975 years irrespective of the fact that at the 1974 Annual Town meeting the townspeople, in Article number 38, voted down funds for this purpose, and no article to raise and/or appropriate funds for this purpose was included in the 1975 Annual Town meeting.

Town of Hiram
COMPARATIVE BALANCE SHEET

GENERAL FUND
ASSETS

	<u>December 31, 1975</u>	<u>December 31, 1974</u>
Cash on hand and in bank:		
General	\$15,529.49	\$36,089.72
Petty	100.00	100.00
	<u>\$15,629.49</u>	<u>\$36,189.72</u>
Investment - Federal		
Revenue Sharing	17,027.56	5,011.09
Due From Federal		
Revenue Sharing	7,000.00	
Accounts Receivable	81.94	2,253.82
Taxes Receivable	22,075.36	15,707.85
Less - Reserve for Losses	<u>715.21</u>	
	21,360.15	
Tax Liens	1,764.10	1,342.00
Tax Acquired Property	<u>3,319.71</u>	<u>3,272.26</u>
TOTAL	<u><u>\$66,182.95</u></u>	<u><u>\$63,776.74</u></u>

LIABILITIES, RESERVES AND SURPLUS

Liabilities:		
Accounts Payable	\$ 1,050.36	\$ 258.34
Reserves:		
Departmental Balances Carried (Exhibit D)	\$22,774.90	\$28,752.51
Excise Taxes	15,986.68	10,789.89
Federal Revenue Sharing	17,027.56	5,011.09
State Revenue Sharing		427.11
Manpower Program - C. E. T. A.	<u>298.20</u>	
	\$56,087.34	44,980.60
Surplus:		
Unappropriated (Exhibit C)	<u>9,045.25</u>	<u>18,537.80</u>
TOTAL	<u><u>\$66,182.95</u></u>	<u><u>\$63,776.74</u></u>

TRUST FUNDS

ASSETS

Time Deposits	\$ 2,803.20	\$ 2,660.79
TOTAL	<u>\$ 2,803.20</u>	<u>\$ 2,660.79</u>

LIABILITIES

Principals	\$ 2,500.00	\$ 2,500.00
Income	<u>303.20</u>	<u>160.79</u>
TOTAL	<u>\$ 2,803.20</u>	<u>\$ 2,660.79</u>

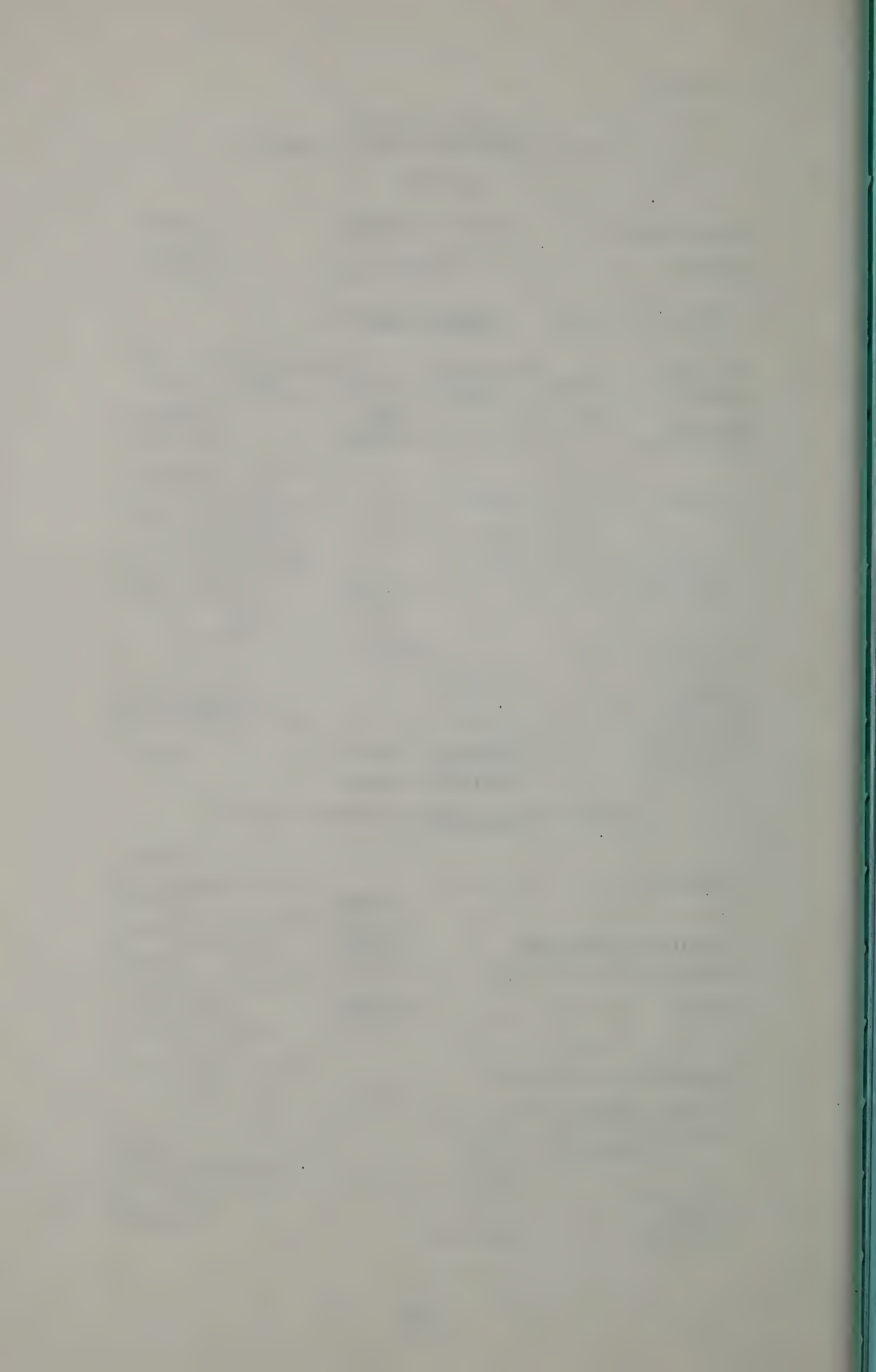
Schedule A-5

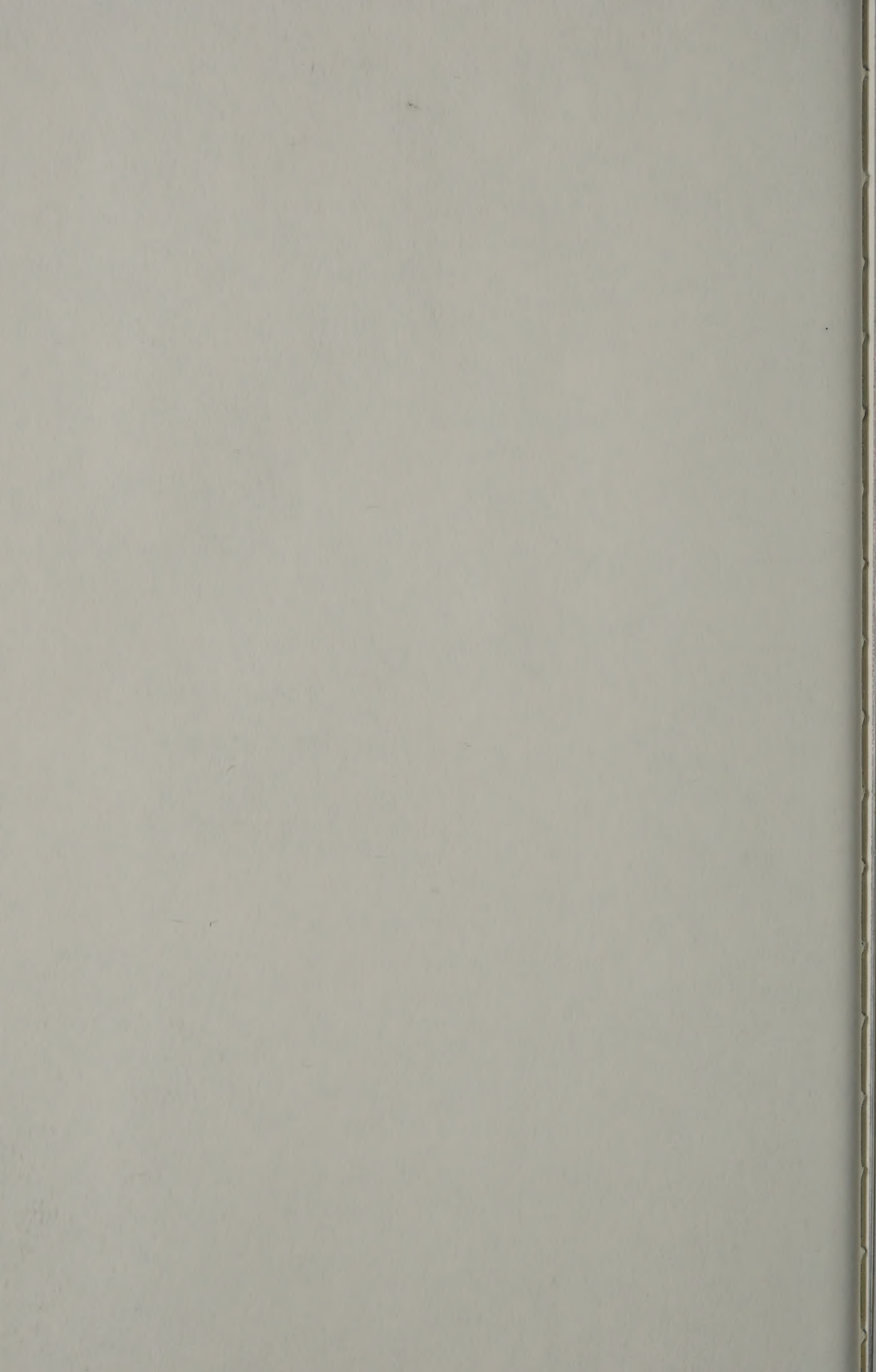
Town of Hiram TRUST FUNDS December 31, 1975

	Principals	Unexpended Income
East Hiram Village Park	\$ 500.00	\$ 83.93
Old Settlers' Burial Ground	<u>2,000.00</u>	<u>219.27</u>
TOTAL	<u>\$ 2,500.00</u>	<u>\$ 303.20</u>

INVESTED AS FOLLOWS:

Maine Savings Bank,	
Portland, Maine	
Passbook No. 307505	\$ 583.93
No. 311074	<u>2,219.27</u>
TOTAL	<u>\$ 2,803.20</u>





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